



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## PROTEST AND REVIEW OFFICER II

Job Number: 20001816

Job Code: 95710V000101

Job Group: 9500 - REVENUE

Job Established: 06/16/2005

Job Revised: 02/24/2006

Grade: 16 Salary (MIN - MID):

\$21,870-\$28,972 - Hourly

\$3,553.88-\$4,707.96 - 37.5 Hr. Monthly Salary

\$3,790.80-\$5,021.82 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Reviews completed advanced highly technical, professional level field and desk audits of excise, income, severance, sales or miscellaneous taxes prepared by field audit staff. Reviews and resolves taxpayer protests of highly complex, technical audits through written response. Participates in protest conferences with taxpayer and their representative. Trains employees; and performs other duties as required.

### MINIMUM REQUIREMENTS:

#### **EDUCATION:**

EDUCATION AND EXPERIENCE: Graduate of a college or university with a bachelor's degree in accounting supplemented by six (6) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Graduate of a college or university with a bachelor's degree that includes twenty (20) semester hours or thirty (30) quarter hours in accounting courses supplemented by six (6) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Certification as a Certified Public Accountant (C.P.A.) supplemented by six (6) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Graduate of an accredited school of law. In addition must have twelve (12) semester or eighteen (18) quarter hours in accounting courses at either the undergraduate or graduate level supplemented by two (2) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents.

#### **EXPERIENCE:**

NONE

#### **Substitute EDUCATION for EXPERIENCE:**

NONE

#### **Substitute EXPERIENCE for EDUCATION:**

NONE

**SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Reviews highly technical, complex tax audits for adherence to audit theory, accuracy and completeness. Analyzes taxpayer protest of complex level field audits and office audits and explain either appropriate tax law or departmental policy relating thereto. Confers directly with taxpayers and/or attorney, CPA or tax personnel to clarify any questionable areas of the audit adjustments. Schedules, attends and participates in protest conferences with taxpayer and/or attorney, CPA, CEO. Makes recommendations on adjusting or proceeding to court based on department policy, tax statutes, regulations and case law. Prepares final ruling letters to taxpayers that must be appealed to the Kentucky Board of Tax Appeals should a taxpayer pursue the case. May testify before the KBTA. Research tax laws, tax bulletins and decisions to keep abreast of changes in the tax law, regulation and policies and gives guidance to all areas of the Department relating to determination of research. Provides technical support and research assistance for all areas of the Department of Revenue. Assists in the drafting of legislation and regulations concerning all the tax laws. Assists in the review of bills filed for impact on programs administered by the department.

**UNIQUE PHYSICAL REQUIREMENTS:**

Some physical effort required.

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.